UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,	
Plaintiff,)
vs.	Civil Action No. 02-12490-REK
ROBERT HAAG, and KATHLEEN HAAG,))
Defendants.)
ROBERT HAAG, and KATHLEEN HAAG,))
Plaintiffs,	Civil Action No. 04-12344-REK
vs.)
INTERNAL REVENUE SERVICE, and UNITED STATES OF AMERICA,))
Defendants.)))

NOTICE OF APPEARANCE

Please enter my appearance on behalf of the United States of America in these consolidated cases.

/s/ Stephen J. Turanchik

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing Notice of Appearance has been made upon the following by depositing a copy in the United States mail, postage prepaid, this 27th day of October 2005:

Timothy J. Burke Burke & Associates 400 Washington Street Suite 303 Braintree, MA 02184

Richard J. Cohen Law Office of Richard J. Cohen 1185 Falmouth Road, 2nd Floor Centerville, MA 02632

/s/ Stephen J. Turanchik

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